

IN THE UNITED STATES COURT OF FEDERAL CLAIMS

---

No. 20-935 T

(Judge Marian Blank Horn)

MATTHEW and KATHERINE KAESSE CHRISTENSEN,

Plaintiffs,

v.

THE UNITED STATES,

Defendant

---

JOINT FILING

---

Pursuant to the Court's September 13, 2023 Order, the parties file this Joint Filing regarding proposed redactions from the opinion filed by the Court on September 13, 2023 granting and denying in part each party's motion for partial summary judgment (the "Opinion"):

1. Defendant does not propose any redactions to the Opinion.
2. Plaintiffs propose the following redactions to the Opinion:
  - a. On page 34, first full paragraph, Plaintiffs request that the name "Stephen" be replaced with "Steven".
  - b. Plaintiffs request that footnote 17 be eliminated from the Opinion. The Plaintiffs' tax documents referred to in this footnote are forms that were duly attached to an amended complaint that has been filed, in full, with the Court. *See* Docs 1-4 and 1-5. The jurat to the amended return specifically states that the taxpayer and the preparer "have examined this amended return, including the accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct and complete."

c. Plaintiffs request that the words “which do not include a signature and date portion and is stamped “AS AMENDED” as it appears in the record before the court” which appears once on page 34 of the Opinion and three times on page 35 of the Opinion, be omitted. For the same reason as point 2(b), these forms were attached to the amended return and were covered by the jurat contained in the amended return.

3. Defendant takes no position on plaintiff’s three proposed amendments to the Court’s Opinion.

Respectfully submitted,

September 22, 2023

s/Stuart E. Horwich  
STUART E. HORWICH  
Horwich Law LLP  
5th Floor, 20 Old Bailey  
London, EC4M 7AN, U.K.  
Phone: 011 44 208 057 8013  
Fax: 302 861 1411  
seh@horwichlaw.com  
Counsel for Plaintiffs

s/Jason Bergmann  
JASON BERGMANN  
Attorney of Record  
U.S. Department of Justice  
Tax Division  
Court of Federal Claims Section  
Post Office Box 26  
Washington, D.C. 20044  
202-616-3425 (v)  
202-514-9440 (f)  
jason.bergmann@usdoj.gov  
Counsel for the Defendant

DAVID A. HUBBERT  
Deputy Assistant Attorney General  
DAVID I. PINCUS  
Chief, Court of Federal Claims Section  
MARY M. ABATE  
Assistant Chief  
s/Mary M. Abate  
Of Counsel